State of New Hampshire
Department of Revenue Administration

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MUNICIPAL AND PROPERTY
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April 7, 2016

Town of Littleton
ATTN: Board of Selectmen
125 Main Street, Suite 200
Littleton, NH 03561

RE: 2015 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;

B. Assessment practices substantially comply with applicable statutes and rules;

C. Exemption and credit procedures substantially comply with applicable statutes and rules;

D. Assessments are based on reasonably accurate data;

E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,

F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item B.2 – Revised Inventory. Despite cyclical inspection work and the existence of a building permit process, in many cases property record cards did not accurately reflect the physical conditions of properties as of April 1, 2015. Attached, please find the Department's worksheets indicating areas that should be addressed.

Item B.4a – Current Use. Tax maps should be reviewed for adequate delineation of current use vs. non-current use lands; and delineation of current use categories. Recreational discounts should be applied in the CAMA system in accordance with documentation found in current use files. Forest Stewardship plans should be updated or applicable current use parcels should be removed from managed stewardship categories. Attached, please find the Department's worksheets indicating areas that should be addressed.

Item C.1a – Credits. Veteran credits have been reviewed within the past 5 years and qualifying documentation is on file. However, PA-33 Forms and associated trust or life estate documentation should be obtained from applicants whose property is in a trust/life estate. One file was missing an application filled out by the spouse of a deceased veteran. Attached, please find worksheets indicating the Department's findings.

Item C.1b – Exemptions. The elderly exemption files had been reviewed within the past 5 years and generally qualifying documentation is on file. However, one file sampled was missing a permanent application and another was missing trust documentation, though a PA-33 Form was on file. Attached, please find worksheets indicating the Department's findings.

Item C.2 & 3 – Religious/Educational/Charitable. BTLA-9 and/or BTLA-12 filings were missing from files for several religious and charitable entities. Attached, please find worksheets indicating the Department's findings.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2020.

If you have any questions, feel free to contact me.

Sincerely,

Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file